## REMARKS

This is in response to the Office Action dated February 28, 2005. Claims 1-13 are pending.

Applicant notes with appreciation the Examiner's allowance of claims 4-6 and 13, and the Examiner's indication that claims 8-11 contain allowable subject matter.

The title stands objected to in paragraph 2 of the Office Action. It is believed that this may be a typo. In particular, the title was amended in the amendment filed December 20, 2004, and is believed to be indicative of the invention to which the claims are directed.

Claim 1 stands rejected under Section 102(b) as being alleged anticipated by Fukumoto.

This Section 102(b) rejection is respectfully traversed for at least the following reasons.

Fukumoto discloses an acceleration sensor including support 8, beams 31-38 and weight 7 which are formed of silicon and provided on a glass substrate 5. Stress detecting elements 21-24 are provided on both ends of each beam (e.g., see Figs. 6-8). Thus, the beams are part of the stress detection structure. In Fukumoto, upon applying acceleration to the sensor, inertia force is worked on the weight 7 and stress is applied to the beams, and such stress is detected by a piezoresistance element or a stress element made of a MOSFET.

Thus, it is respectfully submitted that Fukumoto fails to disclose a groove formed in the rear surface of a silicon substrate corresponding to an element non-forming region. Thus, it is respectfully submitted that claim 1 defines over the cited art for the above reason. Moreover, stress detection is the purpose of Fukumoto, whereas this need not be performed in certain example non-limiting embodiments of this invention, thereby emphasizing the different approaches of the two.

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If any minor matter remains to be resolved, the Examiner is invited to telephone the undersigned with regard to the same.

Respectfully submitted,

NIXON & VANDERHXE P.C.

By:

Joseph A. Rhoa Reg. No. 37,515

JAR:caj 901 North Glebe Road, 11th Floor Arlington, VA 22203-1808

Telephone: (703) 816-4000 Facsimile: (703) 816-4100